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The Honorable Timothy Dore

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M. L. HATCHER, CLK
U.S. BANKRUPTCY COURT
W.D. OF WA AT SEATTLE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE

In re:

Chapter 13

CAROL ENGEN,

Case No. 18-12259-TWD

Debtor,

Carol Engen,

Adv. Proc. No. 18-01152-TWD

Plaintiff

Vs.

**MANDATORY JUDICIAL NOTICE;
OFFER OF PROOF OF VERIFIED
CRIMINAL COMPLAINT UNDER
18 USC § 4 MISPRISION OF FELONY**

DEPARTMENT OF THE TREASURY -
INTERNAL REVENUE SERVICE,

Defendant

E.R. 201

MANDATORY JUDICIAL NOTICE & OFFER OF PROOF

COMES NOW, Plaintiff Carol Engen, seeking to place on the record as an Offer of Proof
a report to the proper authorities under 18 U.S.C. § 4 Misprision of Felony of certain overt
felonious acts committed by the defendants in this matter. The Court shall take judicial notice
of the Verified Criminal Complaint and exhibits attached hereto.

DATED this 28th day of April, 2019.

Respectfully submitted,


Carol Engen, Plaintiff

JUDICIAL NOTICE – VERIFIED CRIMINAL COMPLAINT
Page 1 of 2

Carol Engen
16423 NE 15th St
Bellevue, Wash. 98008

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of April, 2019, I personally deposited in the mailbox of the United States Post Office located at 15731 NE 8th Street, Bellevue, Washington 98008 via first class mail pre-paid postage, a copy of the **MANDATORY JUDICIAL NOTICE; OFFER OF PROOF OF VERIFIED CRIMINAL COMPLAINT UNDER 18 USC § 4 MISPRISION OF FELONY** addressed to the following party:

(UNDER PROTEST)

YEN JEANNETTE TRAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044



Carol Engen, Plaintiff

JUDICIAL NOTICE – VERIFIED CRIMINAL COMPLAINT
Page 2 of 2

Carol Engen
16423 NE 15th St
Bellevue, Wash. 98008

Carol Engen
16423 NE 15th St.
Bellevue, Washington [98008]
(425)577-0677

Department of Justice of the United States (16 Stat. 162)
[U.S. DEPARTMENT OF JUSTICE]
Washington, D.C.

Carol Lynn Engen,

[Members of the public that own shares in:
Fidelity Advisor High Income Advantage Fund;
Fidelity Advisor Worldwide Fund; Fidelity
Advisor Balanced Fund; Fidelity Advisor
Emerging Markets Income Fund; AllianzGI NFJ
Dividend Value Fund]

Complainants,

vs.

DEPARTMENT OF THE TREASURY –
INTERNAL REVENUE SERVICE,
DEBRA K. HURST, JEAN FLACH,
EVELYN SMITH, RONDA WRIGHT,
ROSARY TANNER, H. GONZALEZ,
NAM HAN, YEN JEANNETTE TRAN,
KING COUNTY, and all other actors and agents
similarly situated or involved.

Defendants.

Chapter 13
Case No. 18-12259-TWD
Adv. Proc. No. 18-01152-TWD

INFORMATION

Violations:

U.S. Const. Fifth and Fourteenth Amendments

RCW § 40.16.030(a) (False Instrument for
Filing)

RCW § 9.38.020 (False Representation
Concerning Title)

RCW § 9A.56.030(a) (First Degree Theft)

RCW § 9A.60(5) (False Written Instrument)

18 U.S.C. § 152(1-4,6-9) (False Claims)

18 U.S.C. § 157(3) (Bankruptcy Fraud)

18 U.S.C. § 371 (Conspiracy to Defraud
the United States)

18 U.S.C. § 513(a) (Counterfeited Security)

18 U.S.C. § 514(a) (Fictitious Obligations)

18 U.S.C. § 641 (Conversion; Embezzlement)

18 U.S.C. § 654 (Converting Property)

18 U.S.C. § 872 (Extortion)

18 U.S.C. § 875(d) (Interstate Comms.)

18 U.S.C. § 876(d) (Mailing Threatening
Communications)

18 U.S.C. § 1001(a)(1-3) (False Statements)

18 U.S.C. § 1018 (False Certificates or
Writings)

18 U.S.C. § 1341 (Frauds and Swindles)

18 U.S.C. § 1342 (Fictitious Name)

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1 18 U.S.C. § 1344(1) (Bank Fraud)
2 18 U.S.C. § 1348(1-2) (Securities Fraud)
3 18 U.S.C. § 1349 (Conspiracy)
4 18 U.S.C. § 1519 (False Records Bankruptcy)
5 18 U.S.C. § 1621(2) (Perjury)
6 18 U.S.C. § 1623 (False Declarations)
7 18 U.S.C. § 1957 (Fraudulent Money
Transactions)

8 26 U.S.C. § 7214(a)(1-2,4-7) (Offenses by
9 Officers and Employees of the U.S.)

10 **VERIFIED CRIMINAL COMPLAINT**
11 **under 18 U.S.C. § 4 Misprision of Felony**

12 **I. INTRODUCTION.**

13 1.1 COMES NOW, Carol Lynn Engen hereinafter "Complainant", seeking herewith to
14 comply with 18 U.S.C. § 4 by reporting felonious conduct and to cause the Attorney General of
15 the State of Washington [STATE OF WASHINGTON] and the Attorney General of the
16 Department of Justice of the United States [U.S. DEPARTMENT OF JUSTICE] to commence
17 criminal proceedings against the Defendants for the respective state and federal crimes alleged
18 herein. This matter concerns the illegal conduct engaged in since 2010 against the Complainant
19 by employees of the Internal Revenue Service, one attorney employed by the Tax Division of the
20 U.S. Department of Justice and King County employees to unlawfully separate Complainant
21 from her property.

22 **II. OVERT ACTS, AUTHORITIES AND COUNTS.**

23 2.1 Defendants DEBRA K. HURST ("HURST"), JEAN FLACH ("FLACH"), EVELYN
24 SMITH ("SMITH"), RONDA WRIGHT ("WRIGHT"), ROSARY TANNER ("TANNER"), H.
25 GONZALEZ ("GONZALEZ"), AND NAM HAN ("HAN") are all employees of defendant
26 DEPARTMENT OF THE TREASURY – INTERNAL REVENUE SERVICE ("IRS"). YEN
27

1 JEANNETTE TRAN (“TRAN”) is a U.S. Attorney employed by the U.S. Department of Justice
2 in the Tax Division. King County is a municipal corporation that assesses and collects property
3 taxes for state of Washington/STATE OF WASHINGTON. See attached list of Exhibits.

4 2.2 Between 2010 and 2018 defendants HURST, GONZALEZ, FLACH, SMITH,
5 WRIGHT AND TANNER conspired to constructively seize Complainant’s property by a
6 scheme of filing unverified IRS “Notice(s) of Federal Tax Lien” (“tax lien notice”) in public
7 records in two different state public records offices located in North Carolina and Washington,
8 *see Exhibits A through I.* All tax lien notices were delivered to Complainant using the U.S. Mail
9 system which had been preceded by written threats also using the U.S. Mail system. HURST
10 and GONZALEZ are the responsible parties for filing the North Carolina notices in 2010, *see*
11 *Ex.A and Ex.B.* In 2017 and 2018 in Washington the IRS employees who are responsible for all
12 the filings are FLACH, SMITH and WRIGHT, *see Ex.C-F inclusive.* In April of 2018 FLACH
13 and TANNER refiled the two North Carolina tax liens notices, under the authority of HURST,
14 who by that time was no longer an IRS employee and may have even been deceased, *see Ex.G.*
15 There were three tax liens refiled at King County on 4/16/2018 but since the IRS did not notice
16 Complainant of the filings she does not know the identity of the responsible party(s), *see Ex.H.*
17 The most recent refile by co-conspirators FLACH and TANNER on 7/17/2018 violates the
18 Chapter 13 automatic stay which was issued by the bankruptcy court on 6/6/2018. Because the
19 tax lien notices contain statements pertaining to internal revenue laws as passed by congress, 26
20 U.S.C. § 6065 requires each notice “shall contain or be verified by a written declaration that it is
21 made under the penalties of perjury.” 26 U.S.C. § 7622 also reveals that congress requires
22 employees of the Treasury Department designated by the Secretary “to certify to such papers as
23 may be necessary under the internal revenue laws.” Since none of the tax lien notices “contain”
24 the required certification on the face of the instrument by the authorizing official, all said
25 libelous notices are filed in public records of two state county offices under color of 26 U.S.C. §
26 6323 by the defendants so named. Furthermore, the Uniform Federal Lien Registration Act,
27 having been adopted by both states North Carolina General Statutes §44-68 and Chapter 60.68
28 RCW in Washington, contains a requirement that notices of liens must be certified. It is the
certification by the proper official that authorizes these administrative tax liens which arise by
operation of law. The certification process is a necessary element since due process is

1 circumvented by the administrative process. These are not court issued judgment liens. In all
2 cases, none of the tax lien filings were certified on the face of the instrument nor did any of them
3 contain attached certified copies of judgments from a court of competent jurisdiction in favor of
4 the United States. Complainant submitted record requests to both county offices for the required
5 certifications and both offices acknowledged the defendants did not supply certifications with the
6 filings. 18 U.S.C. § 513(c)(3) defines the term “security” as “evidence of indebtedness.” Each
7 tax lien notice evidences an alleged debt and is therefore a security. Section 513(c)(1) defines a
8 “counterfeited” security as a document that purports to be genuine but is not, because it has been
9 falsely made or manufactured in its entirety. Under this set of facts, it is a reasonable conclusion
10 that each tax lien notice is counterfeited. The counterfeited notices operate as false
11 representations that cloud the title to Complainant’s property. By these filings the named
12 defendants wrongfully obtained unauthorized control over Complainant’s real property with the
13 intent to deprive her of such control. By their conduct, all six defendants so named violated state
14 and federal laws with the filing of the specious instruments. Violations: RCW § 40.16.030(a),
15 RCW § 9.38.020, RCW § 9A.56.030(a), RCW § 9A.60(5) – 9 counts; 18 U.S.C. § 514(a) – 11
16 counts; 18 U.S.C. § 875(d) – 11 counts; 18 U.S.C. § 876(d) – 11 counts; 18 U.S.C. § 1001 – 11
17 counts; 18 U.S.C. § 1018 – 11 counts; 18 U.S.C. § 1341 – 11 counts.

18 2.3 IRS Defendant HURST, responsible for the North Carolina 2010 filings, may not
19 have been an employee of the Internal Revenue Service at the time of the 2010 North Carolina
20 filings. She was definitely not employed by the IRS on Sept. 25, 2012, see Ex.L, a FOIA
21 response to Complainant’s request for HURST’S personnel records. HURST may even have
22 been deceased at the time of said filings. Defendant “H. GONZALEZ” filed both tax liens on
23 HURST’s alleged authority. HURST’s personnel records show her to have been employed by
24 the IRS in 1979 as a “Clerk” according to an appointment affidavit supplied to the Complainant.
25 Personnel records were also requested under FOIA for GONZALEZ but the IRS failed to
26 respond to the request. “H. GONZALEZ” may only be a signature stamp used as a device to
27 conceal the legal identity of the person or persons responsible for filing the naked instruments in
28 Alamance county. Complainant alleges that defendants FLACH, SMITH, WRIGHT and
TANNER are fictitious identities because FOIA requests for their appointment affidavits were
either not responded to by the IRS or were returned with the legal name of the requested person

1 completely whited out, thereby concealing the true identity. Violations: 18 U.S.C. 371 – 11
2 counts; 18 U.S.C. § 1341 – 11 counts; 18 U.S.C. § 1342 – 11 counts.

3 2.4 All publicly filed unverified tax lien notices, Ex.A-I, falsely represent to the public
4 that Complainant owes a debt to the United States. The tax lien notices contain “kind of tax,”
5 listed as either “1040,” “CIVP” or “6702A.” None of said notices display the pertinent Internal
6 Revenue statute for each type of tax listed and the regulation promulgated to enforce the specific
7 statute, as required by law. However, if “1040” refers to an IRS form, the IRS manual
8 Document 6209 ADP and IDRS Information reveals it is a form used to report income taxes for
9 fiduciaries and partnerships, which has nothing to do with Complainant. 26 U.S.C. § 1040
10 pertains to transfers of property from a decedent’s estate by an executor to a qualified heir, a section of
11 Title 26 located under Subtitle B, Estate taxes (excise taxes), not income taxes. Since the Complainant
12 has never been assigned the capacity of executor for any decedent’s estate by order of any
13 probate court, this section has no application with regards to her either. Ex.A, Ex.E, Ex.F and
14 Ex.I all contains entries pertaining to “kind of tax” “1040” for tax period 2005. Aside from the
15 absolute inapplicability of this “kind of tax” to the Complainant’s circumstances as shown, the
16 IRS alleged date of assessment (the IRS has never produced foundational signed records of
17 assessment in ten years for any of the so-called obligations admitting in a 2009 FOIA response
18 they have none on file) for this tax period, the assessment date exceeds the statute of limitations
19 by 45 days, rendering the year uncollectible under any set of circumstances. Ex.C for tax period
20 2007 also contains the same entry “kind of tax” “1040” and is another falsification of the facts.
21 Again, the Complainant has never held a fiduciary position, been involved in a partnership or
22 been deemed an executor of a decedent’s estate. Furthermore, IRS account transcripts for tax
23 period 2007 display a “gross income” figure for Complainant that is three times the amount of
24 the form W-2 supplied by an employer, a figure well below any requirement for filing a return of
25 any kind. All tax lien notices that contain “kind of tax” “1040” are counterfeited instruments
26 which represent fabricated debt obligations. Furthermore, “kind of tax” “CIVP” and “6702A,”
27 according to IRS claims and admissions, pertain to PENALTIES assessed under alleged
28 authority of 26 U.S.C. § 6702(a) for filing a frivolous return. However, under section 6702
congress placed a duty on the Secretary to publish a list of frivolous positions in the federal
register, which the Secretary has declined to do. Section 6702(a) cannot operate against any

1 person since the required notice as to the prohibited conduct is not publicly available as required
2 by the Administrative Procedures Act at Title 5. In addition, the Secretary has also declined to
3 publish substantive or legislative regulations for the implementation of section 6702 in the
4 federal register.

5 “Because it has a bearing on our treatment of some of the issues raised by the parties, we
6 think it important to note that the Act's civil and criminal penalties attach only upon
7 violation of regulations promulgated by the Secretary; if the Secretary were to do
8 nothing, the Act itself would impose no penalties on anyone.” *California Bankers*
9 *Assn. v. Shultz*, 416 U.S. 21, 94 S. Ct. 1494, 39 L. Ed. 2d 812 (1974)

10 The misapplication of section 6702 by all IRS defendants against the Complainant is another
11 intentional manufacturing of a fictitious debt obligation to the United States. Each uncertified
12 tax lien notice operates to violate Complainant's Fifth and Fourteenth Amendment due process
13 rights since every single one is founded upon several false irrebuttable conclusive presumptions.
14 The Supreme Court of the United States disfavors the taking of private property based upon a
15 conclusive presumption. See *Vlandis v. Kline*, 412 U.S. 441, 446, 93 S.Ct. 2230, 2233, 37 L.Ed.
16 2d 63; *Cleveland Bd. of Educ. v. LaFleur*, 414 U.S. 632 (1974). Violations: U.S. Constitution –
17 Fifth and Fourteenth Amendments – 11 counts.

18 2.5 In 2013 defendant IRS caused a three month illegal seizure of Complainant's social
19 security deposit with no prior notice, 3 more due process violations. Defendant IRS has never
20 proven that the social security deposit was used in the commission of a crime. Therefore it was
21 an unlawful taking. The Complainant had to call the social security office to learn the identity of
22 the thief since no prior notice was provided. See Ex.J which is IRS form W-2 for tax period
23 2007; reported wages 2,381.25. Now see Ex.K, an IRS account transcript for the same tax
24 period. This transcript contains a false gross income entry of 6,566.00. Upon this false entry,
25 the IRS proceeded to apply all sorts of unauthorized penalties, charges and interest. This false
26 computer entry was the basis for the unlawful taking. The transcript shows three federal levies
27 against Complainant of 223.50, totaling 670.50. Violations: RCW § 9A.56.02(a) – 3 counts; 18
28 § 371 – 3 counts; 18 U.S.C. § 641 – 3 counts; 18 U.S.C. § 654; 26 U.S.C. § 7214(9) – 3 counts.
Violations: U.S. Constitution – Fifth and Fourteenth Amendments – 3 counts

2.6 All tax lien notices containing “kind of tax” “CIVP” or “6702A” pertain to civil
penalties. Recovery by the United States of penalties is treated differently in the law than taxes

are. As a general matter Congress provided that *penalties cannot be recovered administratively, but must be sued for in the name of the United States*. See § 3745(c) (1939 I.R.C.) 53 Stat. 460. R.S. § 919, and R.S. § 3213.

§ 3745(c). Suits for fines, penalties, and forfeitures.

All suits for fines, penalties, and forfeitures, where not otherwise provided for, **shall be brought in the name of the United States**, in any proper form of action, or by any appropriate form of proceeding, qui tam or otherwise, before any district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction. (53 Stat. 460.) (Derivation R.S. § 3213, which was in nature of a revision of act July 13, 1866, ch. 184, s. 9, 14 Stat. 111; act Mar. 3, 1911, ch. 231, s. 289, 36 Stat. 1167.) (emphasis added)

R.S. § 3213. It shall be the duty of the collectors, in their respective districts, subject to the provisions of this Title, to prosecute for the recovery of any sums which may be forfeited by law. **All suits for fines, penalties, and forfeitures, where not otherwise provided for, shall be brought in the name of the United States**, in any proper form of action, or by any appropriate form of proceeding, qui tam or otherwise, before any circuit or district court of the United States, for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction; and **taxes may be sued for and recovered in the name of the United States**, in any proper form of action, before any circuit or district court of the United States for the district within which the liability to such tax is incurred, or where the party from whom such tax is due resides at the time of the commencement of the said action. (Derivation. 13 July 1866, c. 184, s. 9, v. 14, p. 111.) (emphasis added)

“Revised Statutes - Title XIII. The Judiciary Ch. 18, Sec. 919. All suits for the recovery of any duties, imposts, or taxes or for the enforcement of any penalty or forfeiture provided by any act respecting imports or tonnage, or the registering and recording or enrolling and licensing of vessels, or the internal revenue, or direct taxes, and all suits arising under the postal laws shall be brought in the name of the United States.” (Derivation. 13 July, 1866, c. 184, s.9, v.14, pp.111). (underline added)

Defendant IRS employees filed the uncertified tax lien notices containing penalties in public records BEFORE the penalties were adjudicated as required by law. The proper procedure for any assessed penalty is for the United States to sue the taxpayer in district court. Upon receipt of a judgment in favor of the United States, a lien notice with an attached certified copy of the judgment may be filed in the public record (judgment lien).

“It may be added that many parts of our Revised Statutes clearly show that a civil action is understood to be the usual form for recovering these penalties. Rev. St. § 732, 919, 942, 1041, 2124, 3087, 3213.” *U.S. v. Elliot*, 25 F.Cas. 1000 (1879)

“The distinction between a tax and a penalty was emphasized. The function of a tax, it was said, “is to provide *392 for the support of the government”; the function of a

penalty clearly involves the 'idea of punishment for infringement of the law,' and that a condition of its imposition is notice and hearing. ...*O'Sullivan v. Felix*, 233 U. S. 318, 324, 34 Sup. Ct. 596, 58 L. Ed. 980. **And even if the imposition may be considered a tax, if it have punitive purpose, it must be preceded by opportunity to contest its validity.** *Central of Georgia Railway v. Wright*, 207 U. S. 127, 28 Sup. Ct. 47, 52 L. Ed. 134, 12 Ann. Cas. 463." *Regal Drug Corporation v. Wardell*, 260 U.S. 386 (1922).

"In *Lipke v. Lederer*, 258 U.S. . . . , 42 Sup.Ct. 549, 66 L.Ed. . . . (June 5, 1922), the Supreme Court held that, 'if by its very nature the imposition is a penalty, it must be so regarded,' and that assessment by imposition of penalty under section 35, supra, lacks all the ordinary characteristics of a tax, and involves the idea of 'punishment for infraction of the law, the definite function of a penalty.' Accordingly, in that case, Rev. St. Sec. 3224 (Comp. St. Sec. 5947), was held to be inapplicable, **and should not be construed as permitting the enforcement of penalties through 'the secret findings and summary action by executive officers.'**" *Pool v. Walsh*, 282 F.620 (9th Cir. 1922) (emphasis added)

"[I]f the concept of penalty means anything," we said, "it means punishment for an unlawful act or omission." *Id.*, at 224, 116 S.Ct. 2106. See also *Lipke v. Lederer*, 259 U.S. 557, 42 S.Ct. 549, 66 L.Ed. 1061 (1922) (same). *Nat'l Federation of Independent Business v. Sebelius*, 567 U.S. 519 (2017)

Relying upon the counterfeited tax lien notices as the foundation, defendant TRAN, an attorney employed by the U.S. Department of Justice and one who possesses a higher level of knowledge, knew or should have known that all tax liens notices containing penalties had never been adjudicated. Nevertheless, TRAN proceeded to file a complaint against the Complainant on behalf of the IRS to reduce the alleged liens to judgment and sell Complainant's real property (United States of America v. Carol L. Engen, US District Court – Western District of Washington at Seattle No. **2:18-cr-00712-RSM** to reduce to judgment assessments and foreclose federal tax liens on real property **\$250,880.66** – filed 5/16/2018). When Complainant filed a Chapter 13 petition to obtain an automatic stay for the district court case (CHAPTER 13 PETITION – In. Re. Carol L. Engen, US Bankruptcy Court – Western District of Washington No. **18-12259-TWD** – filed 6/6/2018. (2 alleged creditors: IRS and King County) IRS Proof of Claim **\$261,970.63**). IRS defendant NAM HAN immediately filed a Chapter 13 Proof of Claim and amended Proof of Claim based upon the bogus tax liens, most of which contain penalties, but did not attach a judgment from a court proving the penalties had been adjudicated in favor of the United States. (IRS Proof of Claim 1-1 \$261,970.63 (6/14/2018); IRS Proof of Claim 1-2 \$250,517.27 (8/2/2018). Both claims allege perfection upon attached federal tax lien documents

serial numbers 726740010, 715022810, 284404917, 284405017, 290481717, 290481817, 284404917 combined total of \$407,509.30). Han falsely certified to the bankruptcy court that the claim was "perfected." She also failed to inform the court that IRS employees used section 6702(a) to impose amounts greater than allowed by the statute. By their conduct TRAN and HAN knowingly, willingly and with intent joined themselves with HURST, GONZALEZ, FLACH, SMITH, WRIGHT AND TANNER in the conspiracy to illegally separate the Complainant from her property by perpetrating a fraud on the district court, bankruptcy court and U.S. Trustee. Violations: 18 U.S.C. § 152(1),(2),(3),(4),(6),(7),(8),(9) – 2 counts; 18 U.S.C. § 157(3) – 2 counts; 18 U.S.C.; 18 U.S.C. § 371 – 4 counts; 18 U.S.C. 872 – 4 counts; 18 U.S.C. § 875 – 6 counts; 18 U.S.C. § 876 – 6 counts; 18 U.S.C. § 1018 – 4 counts; 18 U.S.C. § 1341; 18 U.S.C. § 1349 – 4 counts; 18 U.S.C. § 1519 – 2 counts; 18 U.S.C. § 1621 – 2 counts 18 U.S.C. § 1623 – 2 counts; 26 U.S.C. § 7214 (1),(2),(4),(7) – 2 counts.

2.7 IRS Defendant WRIGHT constructively seized Complainant's real property by the filing of a lis pendens at King County records, see Ex.N, founded upon the counterfeited tax lien notices containing penalties that were never adjudicated. Violations: RCW § 40.16.030(a), RCW § 9.38.020, RCW § 9A.56.030(a), RCW § 9A.60(5) – 1 count; 18 U.S.C. § 514(a) – 1 count; 18 U.S.C. § 1001 – 1 count; 18 U.S.C. § 1018 – 1 count; 18 U.S.C. § 1341 – 1 count.

2.8 Subsequent to the filing of the Chapter 13 petition, Complainant discovered that someone caused the counterfeited tax lien notices to be securitized and sold as debt securities to investors. See Ex.O which contains five reports Complainant obtained for two of the lien notices; one from North Carolina and one from Washington. The other reports indicate that someone also securitized the District Court case filed by TRAN and Complainant's Chapter 13 petition. These securitizations are also founded upon the fraudulent tax liens issued by the IRS. The King County Assessor's property tax assessment was also sold as a debt security. Excluding the property tax security and not knowing the discount rate for each debt security but using the full face amount of each obligation, the following is probable:

<u>Tax Period(s)</u>	<u>County</u>	<u>Instrument</u>	<u>Face Amount</u>	
2005-2006	Alamance	Lien notice	\$63,578.38	
2005	Alamance	Lien notice	\$33,496.00	
2005	Alamance	Lien notice	\$8,467.86	
2005-2006	Alamance	Lien notice	\$50,576.49	Sub-total \$156,118.73

<u>Tax Period(s)</u>	<u>County</u>	<u>Instrument</u>	<u>Face Amount</u>
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2004- 2008	King	Lien notice	\$134,802.85	
2007-2008	King	Lien notice	\$67,945.54	
2005	King	Lien notice	\$35,378.49	Sub-total \$238,126.88

2004-2008	King	Complaint	\$250,880.66	
2004-2008	King	Ch. 13 Claim	\$250,517.27	
2004-2008	King	Adv. Proc.	\$250,517.27	Sub-total \$751,915.20

TOTAL estimated securitized amount \$1,146,160.80

*** \$895,643.60 more than is being claimed ***

Multiple Securitization of Tax Period Obligation

2004	4 times
2005	9 times
2006	6 times
2007	5 times
2008	5 times

From the above, it is clear that every mutual fund containing any of these debt securities has been adversely affected by this financial scam. As shown the fabricated debt obligation for each individual tax period has been sold multiple times ending up in different securities. Some person or persons unknown securitized unverified specious debt instruments which were then used as the foundation to populate other debt instruments which were themselves securitized. These actors then sold the securities to unsuspecting investors who had every reason to believe they were the sole owner of any one particular debt obligation. This type of securities fraud has caused markets to fail in the past. Furthermore, it is a fair inference that every single fatally defective lien notice was sold as a debt security including the adversary proceeding, lis pendens and Dept of Licensing lien notice instruments which are not included in the above calculations.

2.9 The obvious income stream someone has been unjustly enriched by has not been offset against any of the purported obligations. Defendant U.S. attorney TRAN, in combination with defendant HAN, intentionally withheld material facts from both courts and the trustee of the true amount of the claim resulting in fraud in the offset. Violations: 18 U.S.C. § 513(a) – 15 counts; 18 U.S.C. § 1344 – 15 counts; 18 U.S.C. § 1348 – 15 counts; 18 U.S.C. § 1957 – 15 counts.

3.0 Defendant King County uses a similar scheme as the IRS by falsely classifying Complainant's property based upon an irrebuttable conclusive presumption that the property is being used as a *residential commercial establishment for profit*, which has never been the case in fact. The property tax assessment is also a counterfeited security. Upon this false classification

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1 said defendant issues notices for excise tax payments using the U.S. Mail system. This
2 defendant has also sent threatening communications regarding tax foreclosure using the U.S.
3 Mail system. And apparently, as with the defendant IRS, also created a secret income stream by
4 the securitization of the property tax assessment but has failed to credit the ill gotten receipts
5 against the alleged tax due. Violations: 18 U.S.C. § 513(a), 18 U.S.C. § 514(a) 18 U.S.C. § 641,
6 18 U.S.C. § 654, 18 U.S.C. § 872, 18 U.S.C. § 875(d), 18 U.S.C. § 876(d), 18 U.S.C. § 1341, 18
7 U.S.C. § 1344, 18 U.S.C. § 1348, 18 U.S.C. § 1957 – 1 count each, except for the mail fraud
8 which exceeds 1 count. Violation: U.S. Constitution – Fourteenth Amendment 1 count.

9 3.1 Defendant IRS, TRAN, HAN, HURST, GONZALEZ, FLACH, SMITH, WRIGHT
10 AND TANNER rely upon the false conclusive presumption that Complainant is one of the
11 special classes of taxpayers involved in a licensed, federally regulated commercial business
12 under a contract with the United States. It has been the case since 1966 that the lien provisions
13 of the internal revenue laws are required to conform to the Uniform Commercial Code, foreign
14 international law (PL 88-243 1963 District of Columbia). One of the purposes of the Federal
15 Tax Lien Act of 1966 was to adjust the provisions in the internal revenue laws relating to the
16 collection of taxes of delinquent persons to the more recent developments in commercial
17 practice. (See Senate Report No. 1708 – 89th Congress, 2nd Session). The Complainant denies
18 she has ever applied for a business license to carry on any excise taxable commercial activity in
19 any venue. The Complainant's political union is with the State of Washington and not with the
20 federal government. Hence, neither the IRS nor the United States can use the Uniform
21 Commercial Code to legally separate Complainant from her property given the facts and her
22 unique circumstances. Furthermore, the Complainant denies the existence of any contract with
23 either the IRS or the United States that she entered into knowingly, willingly and with intent
24 regarding these matters. The false irrebuttable conclusive presumption that Complainant is
25 involved in a federally regulated commercial activity used as a device to steal Complainant's
26 property violates her rights under the Fifth and Fourteenth Amendments to the U.S. Constitution.
27 Therefore, all tax lien notices and property tax assessments the named defendants rely upon to
28 deprive the Complainant of her property are frauds on their face and Complainant urges a
complete and thorough investigation into these matters.

Verified Criminal Complaint – Misprision of Felony 18 U.S.C. § 4
Page 11 of 12

III. VERIFICATION

3.1 Complainant hereby verifies, under penalty of perjury, under the laws of the United States, without the "United States," that the foregoing statement of facts is true and correct, to the best of Complainant's current information, knowledge, and belief, so help Me God, pursuant to 28 U.S.C. § 1746(1).

Executed this 28th day of April, 2019.


Carol Lynn Engen

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of April, 2019, I personally deposited in the mailbox of the United States Post Office via first class mail pre-paid postage, **VERIFIED CRIMINAL COMPLAINT UNDER 18 USC § 4 MISPRISION OF FELONY** addressed to the following parties:

Robert Ferguson
Washington State Attorney General
1125 Washington Street SE
PO Box 40100
Olympia, WA 98504-0100

Michael E. Horowitz
U.S. Dept of Justice - Office of Inspector General
950 Pennsylvania Ave, NW, Suite 4076
Washington, D.C. 20530-0001

William P. Barr, Attorney General
U.S. Department of Justice
950 Pennsylvania Ave, NW
Washington, D.C. 20530-0001

Fort Lewis Legal Services/JAG
North 8th Street
Building #2027A
Liggett Avenue
JB Lewis-McChord, WA 98433

US Army
Judge Advocate General
2200 Army Pentagon
Washington, DC 20310-2200

And by hand delivery to:
Brian T. Moran, U.S. Attorney
U.S. Attorney's Office
700 Stewart Street, Suite 5220
Seattle, WA 98101-1271


Carol Lynn Engen, Complainant

Verified Criminal Complaint – Misprision of Felony 18 U.S.C. § 4
Page 12 of 12

EXHIBIT LIST

Ex.A: Notice of Federal Tax Lien, serial number **715022810**, dated 10/28/2010, filed at Alamance County Superior Court Clerk, North Carolina on 11/5/2010; GONZALEZ signature for HURST. Total **\$63,578.38**. Tax periods 2005 (1040), 2006(CIVP).

Ex.B: Notice of Federal Tax Lien, serial number 726740010, dated 12/1//2010, filed at Alamance County Superior Court Clerk, North Carolina on 12/13/2010; GONZALEZ signature for HURST. Total \$33,496. Tax period 2005 (CIVP).

Ex.C: Notice of Federal Tax Lien, serial number **284404917**, dated 10/30/2017, filed at King County Recorder, Washington on 11/9/2017; FLACH signature for SMITH. Total **\$134,802.85**. Tax period 2007 (1040), 2004 (6702A), 2005 (6702A), 2006 (6702A).

Ex.D: Notice of Federal Tax Lien, serial number 284405017, dated 10/30/2017, filed at King County Recorder, Washington on 11/9/2017; FLACH signature for SMITH. Total 67,945.54. Tax period 2007 (6702A), 2008 (6702A).

Ex.E: Notice of Federal Tax Lien, serial number 290481717, dated 12/20/2017, filed at Dept. of Licensing, Olympia, WA on 1/3/2018; RONDA WRIGHT. Total \$35,378.49. Tax period 2005 (1040).

Ex.F: Notice of Federal Tax Lien, serial number 290481817, dated 12/20/2017, filed at King County Recorder, Washington on 1/4/2018; FLACH signature for WRIGHT. Total \$35,378.49. Tax period 2005 (1040).

Ex.G: Notice of Federal Tax Lien (refiled), serial number 303578018 (original serial number 726740010), dated 4/6/2018, filed at Alamance County Superior Court Clerk, North Carolina on 4/17/2018; FLACH signature for TANNER. Total \$8,467.86. Tax period 2005 (CIVP).

Ex.H: Notice of Federal Tax Liens - 3 refiled, serial numbers unknown, dates unknown, dated unknown, refiled at King County Recorder, Washington on 4/16/2018; signatures unknown. Totals unknown. Tax periods unknown. Type of taxes unknown.

Ex.I: Notice of Federal Tax Lien (refiled), serial number 314754118 (original serial number 715022810), dated 7/5/2018, filed at Alamance County Superior Court Clerk, North Carolina on 7/17/2018; FLACH signature for TANNER. Total \$50,576.49. Tax periods 2005(1040), 2006(CIVP).

Ex.J: 2007 Form W-2; reported W-2 wages 2,381.25.

Ex.K: 2007 IRS Account Transcript. Adjusted Gross Income: 6,566.00. Transaction 810 refund freeze 11/18/2008. Transaction 971 federal levy payment program 6/3/2013. Transaction 670 5/22/2013 payment -\$223.50; Transaction 670 6/26/2013 payment -\$223.50; Transaction 670 7/24/2013 payment -\$223.50.

Ex.L: FOIA response for personnel records of DEBRA K. HURST (page 1) and Social Security Death Index for Debra K. Hurst, death date 11/10/2005.

EXHIBIT LIST

Ex.M: Official Property Value Notice – King County Assessor. Account No. **329830-0450-04**. Date 9/7/2017. Value 568.000.00.

Ex.N: Notice of Lis Pendens, Instrument No. 20180518000869, 5/21/2018, filed at King County Recorder by WRIGHT against Complainant's real property.

Ex.O: CUSIP (Committee on Uniform Security Identification Procedures) reports (5) evidencing the non-existent debt obligations sold as debt securities to the public.

1011883

Form 668 (Y)(c) (Rev. February 2004)		11883 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien		NOV 05 2010	
Area: WAGE & INVESTMENT AREA #2 Lien Unit Phone: (800) 829-7650		Serial Number 715022810		For Optional Use by Recording Office 10-33 RECEIVED NOV 11 2010 CLERK OF SUPERIOR COURT ALAMANCE COUNTY GRAHAM, NC 27253	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer CAROL L. ENGEN					
Residence PO BOX 461 MEBANE, NC 27302-0461					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2005	XXX-XX-9323	06/01/2009	07/01/2019	23578.38
CIVP	12/31/2006	XXX-XX-9323	03/02/2009	04/01/2019	
CIVP	12/31/2006	XXX-XX-9323	08/30/2010	09/29/2020	
CIVP	12/31/2006	XXX-XX-9323	09/06/2010	10/06/2020	40000.00
Place of Filing CLERK OF SUPERIOR COURT ALAMANCE COUNTY GRAHAM, NC 27253					Total \$ 63578.38
This notice was prepared and signed at BALTIMORE, MD, on this,					
the 28th day of October, 2010. EX. A					
Signature for DEBRA K. HURST		Title ACS (800) 829-7650		12-00-0000	
(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien. Rev. Rul. 71-466, 1971 - 2 C.B. 409)					
Part 2 - Internal Revenue Service TDA Copy					
Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X					

Form 668 (Y)(c)

(Rev. February 2004)

11883

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

10-35

Area:

WAGE & INVESTMENT AREA #2
Lien Unit Phone: (800) 829-7650

Serial Number

726740010

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CAROL L. ENGEN

Residence

PO BOX 461
MEBANE, NC 27302-0461

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
CIVP	12/31/2005	XXX-XX-9323	04/14/2008	05/14/2018	
CIVP	12/31/2005	XXX-XX-9323	05/19/2008	06/18/2018	
CIVP	12/31/2005	XXX-XX-9323	09/01/2008	10/01/2018	
CIVP	12/31/2005	XXX-XX-9323	08/30/2010	09/29/2020	
CIVP	12/31/2005	XXX-XX-9323	09/06/2010	10/06/2020	33496.00

NORTH CAROLINA - ALAMANCE COUNTY
THIS IS TO CERTIFY THAT THE FOREGOING IS
A TRUE COPY OF THE ORIGINAL ON FILE IN
THIS OFFICE

THIS 13th day of September, 2011
Tanya [Signature] Deputy C.S.C.

Place of Filing

CLERK OF SUPERIOR COURT
ALAMANCE COUNTY
GRAHAM, NC 27253

Total \$ 33496.00

This notice was prepared and signed at BALTIMORE, MD, on this,

the 01st day of December, 2010.

Ex.B

Signature

for DEBRA K. HURST

[Signature]

Title
ACS

(800) 829-7650

12-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #7
(800) 913-6050

Serial Number

284404917

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

CAROL L ENGEN

Residence

16423 NE 15TH ST
BELLEVUE, WA 98008-3023

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2007	XXX-XX-9323	10/20/2008	11/19/2018	10942.80
6702A	12/31/2004	XXX-XX-9323	09/01/2008	10/01/2018	
6702A	12/31/2004	XXX-XX-9323	09/08/2008	10/08/2018	
6702A	12/31/2004	XXX-XX-9323	08/30/2010	09/29/2020	
6702A	12/31/2004	XXX-XX-9323	09/06/2010	10/06/2020	31597.86
6702A	12/31/2005	XXX-XX-9323	04/14/2008	05/14/2018	
6702A	12/31/2005	XXX-XX-9323	05/19/2008	06/18/2018	
6702A	12/31/2005	XXX-XX-9323	09/01/2008	10/01/2018	
6702A	12/31/2005	XXX-XX-9323	09/08/2008	10/08/2018	
6702A	12/31/2005	XXX-XX-9323	08/30/2010	09/29/2020	
6702A	12/31/2005	XXX-XX-9323	09/06/2010	10/06/2020	42344.10
6702A	12/31/2006	XXX-XX-9323	03/02/2009	04/01/2019	
6702A	12/31/2006	XXX-XX-9323	08/30/2010	09/29/2020	
6702A	12/31/2006	XXX-XX-9323	09/06/2010	10/06/2020	49918.09

Place of Filing

COUNTY AUDITOR
KING COUNTY
SEATTLE, WA 98104

Total

134802.85

This notice was prepared and signed at SEATTLE, WA, on this,

the 30th day of October, 2017.

EX.C

Signature

Don Flach
for EVELYN SMITH

Title

REVENUE OFFICER
(801) 799-6837

27-02-4325

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

CAT. NO 60025X
Form 668 (Y)(c) (Rev. 02-04)

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7** Serial Number **284405017**
(800) 913-6050

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
CAROL L ENGEN

Residence
**16423 NE 15TH ST
BELLEVUE, WA 98008-3023**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6702A	12/31/2007	XXX-XX-9323	11/24/2008	12/24/2018	
6702A	12/31/2007	XXX-XX-9323	12/01/2008	12/31/2018	
6702A	12/31/2007	XXX-XX-9323	02/28/2011	03/30/2021	
6702A	12/31/2007	XXX-XX-9323	05/23/2011	06/22/2021	55002.31
6702A	12/31/2008	XXX-XX-9323	10/20/2008	11/19/2018	
6702A	12/31/2008	XXX-XX-9323	09/21/2009	10/21/2019	12943.23
Place of Filing COUNTY AUDITOR KING COUNTY SEATTLE, WA 98104					Total 67945.54

This notice was prepared and signed at SEATTLE, WA, on this,
the 30th day of October, 2017. **EX.D**

Signature *Jan Flach* Title
for **EVELYN SMITH** **REVENUE OFFICER** **27-02-4325**
(801) 799-6837

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

CAT NO 60025X
Form **668 (Y)(c)** (Rev. 02-04)

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 18-12259-TWD	Lien Recorded : 01/03/2018 - 00:00AM Recording Number: UCC Number : 1366375 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 290481717

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:
CAROL L ENGEN

Residence:
16423 NE 15TH ST
BELLEVUE, WA 98008-3023

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2005	XXX-XX-9323	06/01/2009	07/01/2019	\$35,378.49
1040	12/31/2005	XXX-XX-9323	04/07/2008	05/07/2018	

EX.E

Filed at: DEPT OF LICENSING OLYMPIA, WA 98504	Total	\$35,378.49
---	-------	-------------

This notice was prepared and executed at OAKLAND, CA
on this, the 20th day of December, 2017.

Authorizing Official: RONDA WRIGHT	Title: REVENUE OFFICER 27-02-4328
---------------------------------------	---

Form 668 (Y)(c) (Rev. February 2004)	14742 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
---	---

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Lien Unit Phone: (800) 913-6050	Serial Number 290481817	For Optional Use by Recording Office
--	----------------------------	--------------------------------------

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CAROL L. ENGEN

Residence 16423 NE 15TH ST
BELLEVUE, WA 98008-3023

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2005	XXX-XX-9323	04/07/2008	05/07/2018	35378.49
1040	12/31/2005	XXX-XX-9323	06/01/2009	07/01/2019	



20180104000787

FEDERAL TAX LIEN-NOTICE OF Rec: \$148.00
1/4/2018 11:20 AM
KING COUNTY, WA

Place of Filing COUNTY AUDITOR KING COUNTY SEATTLE, WA 98104	Total \$ 35378.49
---	-------------------

This notice was prepared and signed at SEATTLE, WA, on this,

the 20th day of December, 2017.

EX.F

Signature for RONDA WRIGHT <i>Ronda Wright</i>	Title REVENUE OFFICER (206) 946-3375	27-02-4328
---	--	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

18-28

18 M 268

Form **668-F**
(March 2016)

16999

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Refile

Recorded: 12/13/2010 15:20 10-M-996

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #3
Lien Unit Phone: (800) 913-6050

Original Serial Number

726740010

For Use by Recording Office

In accordance with section 6323(g) of the Internal Revenue Code, the Notice of Federal Tax Lien originally filed on December 14, 2010 is hereby refiled with regard to the taxpayer and assessments identified below.

Name of Taxpayer CAROL L ENGEN

Address PO BOX 461
MEBANE, NC 27302-0461

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
CIVP	12/31/2005	XXX-XX-9323	05/19/2008	06/18/2028	3434.00
CIVP	12/31/2005	XXX-XX-9323	09/01/2008	10/01/2028	5033.86

Notice of Federal Tax Lien RefileRefile Serial Number 303578018 Identifying Number* _____ Date 04/06/2018

Current Taxpayer Name* _____

Current Address* _____

Place of Refiling

ALAMANCE*Jan Flach*Signature for ROSARY TANNERTitle ADVISOR(206) 946-3121

*If different from original notice of lien

Original Place of Filing

CLERK OF SUPERIOR COURT
ALAMANCE COUNTY
GRAHAM, NC 27253

Total of Refile \$

8467.86

The original notice was prepared and executed at BALTIMORE, MD, on this,the 01st day of December, 2010.

EX. G

Signature

for DEBRA K. HURST

Title

ACS W&I

12-00-0000

Catalog Number 16742R

www.irs.gov

Form **668-F** (Rev. 3-2016)

Part 1 - Recording Office



King County (US) | <https://recordsearch.kingcounty.gov/LandmarkV>

90% ... ☆



Search Home Search Support King County King County Public Records King County Parcel Viewer

Search Name	Grantor	Grantee	Record Date	Doc Type	Book	Page	Rec'd	Documents	Legal
+	ENGEN, CAROL L	ENGEN CAROL L	11/09/2017	FEDERAL TAX LIEN- NOTICE OF	0000	20171109000245			
+	ENGEN, CAROL L	ENGEN CAROL L	11/09/2017	FEDERAL TAX LIEN- NOTICE OF	0000	20171109000246			
+	ENGEN, CAROL L	ENGEN CAROL L	01/04/2018	FEDERAL TAX LIEN- NOTICE OF	0000	20180104000787			
+	ENGEN, CAROL L	ENGEN CAROL L	04/16/2018	FEDERAL TAX LIEN- NOTICE OF	0000	20180416000936			
+	ENGEN, CAROL L	ENGEN CAROL L	04/16/2018	FEDERAL TAX LIEN- NOTICE OF	0000	20180416000937			
+	ENGEN, CAROL L	ENGEN CAROL L	04/16/2018	FEDERAL TAX LIEN- NOTICE OF	0000	20180416000938			

EX-4



18-34

18 M 405

Form **668-F**
(March 2016)

16999

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Refile

Recorded: 11/05/2010 13:51 10M883

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #3
Lien Unit Phone: (800) 913-6050

Original Serial Number

715022810

For Use by Recording Office

In accordance with section 6323(g) of the Internal Revenue Code, the Notice of Federal Tax Lien originally filed on November 9, 2010 is hereby refiled with regard to the taxpayer and assessments identified below.

Name of Taxpayer CAROL L ENGEN

Address PO BOX 461
MEBANE, NC 27302-0461

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2005	XXX-XX-9323	06/01/2009	07/01/2029	35576.49
CIVP	12/31/2006	XXX-XX-9323	03/02/2009	04/01/2029	15000.00

Notice of Federal Tax Lien RefileRefile Serial Number 314754118 Identifying Number* _____ Date 07/05/2018

Current Taxpayer Name* _____

Current Address* _____

Place of Refiling

ALAMANCE*Joan Flach*Signature for ROSARY TANNERTitle ADVISOR (206) 946-3121

*If different from original notice of lien

Original Place of Filing

CLERK OF SUPERIOR COURT
ALAMANCE COUNTY
GRAHAM, NC 27253

Total of Refile \$ 50576.49

The original notice was prepared and executed at BALTIMORE, MD, on this,the 28th day of October, 2010.**EX.I**

Signature

for DEBRA K. HURST

Title

ACS W&I

12-00-0000

Catalog Number 16742R

www.irs.gov

Form **668-F** (Rev. 3-2016)

Part 1 - Recording Office

2007 W-2 and EARNINGS SUMMARY

Employee Reference Copy
W-2 Wage and Tax Statement **2007**
OMB No. 1545-0008

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

Copy C for employee's records.
d Control number 075610 07/6MA Dept. 011160 Corp. A Employer use only 27

c Employer's name, address, and ZIP code
BUREAU OF ENGRAVING INC
3400 TECHNOLOGY DRIVE
MINNEAPOLIS MN 55418

Batch #01075

e/f Employee's name, address, and ZIP code
CAROL L. ENGEN
16177 W. SHANGRILA
SURPRISE, AZ 85379

b Employer's FED ID number 41-0170940	a Employee's SSA number 537-54-9323
1 Wages, tips, other comp. 2381.25	2 Federal income tax withheld 54.19
3 Social security wages 2381.25	4 Social security tax withheld 147.64
5 Medicare wages and tips 2381.25	6 Medicare tax withheld 34.53
7 Social security tips	8 Allocated tips
9 Advance EIC payment	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other	12b
	12c
	12d
	13 Stat emp Ret. plan 3rd party sick pay
15 State Employer's state ID no. AZ 41-0170940	16 State wages, tips, etc. 2381.25
17 State income tax 10.30	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

1. The following information reflects your final 2007 pay stub plus any adjustments submitted by your employer

Gross Pay	2381.25	Social Security Tax Withheld Box 4 of W-2	147.64	AZ. State Income Tax Box 17 of W-2 SUI/SDI Box 14 of W-2	10
Fed. Income Tax Withheld Box 2 of W-2	54.19	Medicare Tax Withheld Box 6 of W-2	34.53		

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	AZ. State Wage: Tips, Etc. Box 16 of W-2
Gross Pay	2,381.25	2,381.25	2,381.25	2,381.25
Reported W-2 Wages	2,381.25	2,381.25	2,381.25	2,381.25

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll

CAROL L. ENGEN
16177 W. SHANGRILA
SURPRISE, AZ 85379

Social Security Number: 537-54-9323
Taxable Marital Status: SINGLE
Exemptions/Allowances:
FEDERAL: 8
STATE: Tax is 10 % of Federal

© 2007 ADP, INC

→ Fold and Detach Here →

EX JT

Account Transcript XXX-XX-9323 1040 Dec. 31, 2007 ENGE

Page 1 of 3

**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account TranscriptRequest Date: 09-25-2018
Response Date: 09-25-2018
Tracking Number: 100410005596FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-9323

ENGE
16423

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 10,942.80
ACCRUED INTEREST: 952.41 AS OF: Oct. 08, 2018
ACCRUED PENALTY: 0.00 AS OF: Oct. 08, 2018ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 11,895.21

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 01
FILING STATUS: Single
ADJUSTED GROSS INCOME: 6,566.00
TAXABLE INCOME: 0.00
TAX PER RETURN: 0.00
SE TAXABLE INCOME TAXPAYER: 0.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 0.00RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 21, 2008
PROCESSING DATE Jun. 23, 2008**TRANSACTIONS**

CODE EXPLANATION OF TRANSACTION CYCLE DATE AMOUNT

EX. K<https://cup.eps.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails> 9/25/2018Exhibit B
Page 2

Account Transcript XXX-XX-9323 1040 Dec 31 2007 ENGE

Page 2 of 3

150	Tax return filed	20082408 06-23-2008	\$0.00
n/a	89221-139-65247-8		
806	W-2 or 1099 withholding	04-15-2008	-\$6,566.56
826	Credit transferred out to CIVIL PENALTY 200512	04-15-2008	\$6,566.56
971	Notice issued CP 0049	06-23-2008	\$0.00
976	Duplicate return filed	05-27-2008	\$0.00
n/a	89221-145-90613-8		
290	Additional tax assessed 00-00-0000	20082508 06-30-2008	\$0.00
n/a	89254-999-05099-8		
976	Duplicate return filed	05-20-2008	\$0.00
n/a	89221-138-88723-8		
290	Additional tax assessed 00-00-0000	20084108 10-20-2008	\$6,566.56
n/a	83254-673-05028-8		
166	Penalty for filing tax return after the due date 00-00-0000	20084108 10-20-2008	\$656.66
196	Interest charged for late payment	20084108 10-20-2008	\$207.37
971	Notice issued CP 0022	10-20-2008	\$0.00
810	Refund freeze	11-18-2008	\$0.00
971	Tax period blocked from automated levy program	12-08-2008	\$0.00
971	Amended tax return or claim forwarded for processing	12-01-2008	\$0.00
977	Amended return filed	12-01-2008	\$0.00
n/a	28277-738-01044-8		
971	Collection due process Notice of Intent to Levy -- issued	05-14-2009	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	05-26-2009	\$0.00
290	Additional tax assessed 00-00-0000	20093908 10-12-2009	\$0.00
n/a	28254-661-05503-9		
530	Balance due account currently not collectable	12-01-2010	\$0.00
530	Balance due account currently not collectable	12-01-2010	\$0.00
599	Tax return secured	01-12-2011	\$0.00
971	Notice issued CP 071A	10-15-2012	\$0.00
276	Penalty for late payment of tax	20124005 10-15-2012	\$1,641.64
971	Account match for federal levy payment program	03-11-2013	\$0.00
971	Notice issued CP 0091	03-11-2013	\$0.00
971	Final notice before levy on social security	03-11-2013	\$0.00

EX. K
<https://eup.eps.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails>

9/25/2018

 Exhibit B
 Page 3

Account Transcript XXX-XX-9323 1040 Dec. 31, 2007 ENGE

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	benefits		
971	Account match for federal levy payment program	06-03-2013	\$0.00
670	Payment	05-22-2013	-\$223.50
670	Payment	06-26-2013	-\$223.50
670	Payment	07-24-2013	-\$223.50
971	Tax period blocked from automated levy program	07-24-2013	\$0.00
971	Notice issued CP 071A	10-21-2013	\$0.00
196	Interest charged for late payment	20134005 10-21-2013	\$1,540.27
811	Removed refund freeze	01-20-2014	\$0.00
971	Account match for federal levy payment program	09-15-2014	\$0.00
971	Notice issued CP 071A	10-20-2014	\$0.00
196	Interest charged for late payment	20144005 10-20-2014	\$301.92
971	Notice issued CP 071A	10-26-2015	\$0.00
196	Interest charged for late payment	20154005 10-26-2015	\$317.17
971	Notice issued CP 071A	10-24-2016	\$0.00
196	Interest charged for late payment	20164005 10-24-2016	\$381.71
971	First Levy Issued on Module	04-17-2017	\$0.00
537	Account currently considered collectable	09-25-2017	\$0.00
582	Lien placed on assets due to balance owed	11-03-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	11-09-2017	\$0.00
520	Bankruptcy or other legal action filed	04-05-2018	\$0.00
582	Lien placed on assets due to balance owed	04-13-2018	\$0.00
971	Passport certified seriously delinquent tax debt	07-02-2018	\$0.00
520	Bankruptcy or other legal action filed	06-06-2018	\$0.00
520	Bankruptcy or other legal action filed	06-06-2018	\$0.00
972	Passport certified seriously delinquent tax debt reversal	07-16-2018	\$0.00
520	Bankruptcy or other legal action filed	06-06-2018	\$0.00

This Product Contains Sensitive Taxpayer Data

EX. K



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 25, 2012

Carol Engen
PO Box 171
Stites, ID 83552

Dear Carol Engen:

I am responding to your Freedom of Information Act (FOIA) request dated August 25, 2012 that we received on September 10, 2012.

You asked for personnel records of Debra K. Hurst. Debra K. Hurst is no longer an IRS employee, however, I have enclosed her appointment affidavits consisting of 2 pages. Future requests concerning Debra K. Hurst may be forwarded to the following address:

National Personnel Records Center
Civilian Personnel Records
111 Winnebago Street
St. Louis, MO 63118

Please note the following, you asked for a copy of an employee's identification card. Regulations do not permit the copying of any employee's identification badge. Anyone who duplicates, photographs or makes an impression of any badge, credential, identification card or other insignia of any department or agency of the United States is in violation of Title 18 United States Code (USC), section 701. The information you are seeking is exempt from disclosure under the provisions of Freedom of information Act exemption (b)(3) supported by 18 USC 701.

Regarding the Delegation Orders that you requested, they are not issued to employees by name, but rather by their duties relating to their position title. Delegation Orders may be found in the Internal Revenue Manual 1.2.2, Delegation Orders, which is available on the Internal Revenue Service internet site at: <http://www.irs.gov>.

Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. To respond to your request, we would have to create personalized and specific statements about your tax liability. We are not required to create records, provide explanations, or answer questions in response to a FOIA request.

EX-4



INDEX RECORD FOR

Debra K Hurst

Social Security Death Index

Full Name: Debra K Hurst
Birth Date: 9 Jan 1956
Death Date: 10 Nov 2005
Social Security Card Issued: Unknown Code (SI)
Social Security Number: ***-**-8192
Views: 3

PUBLICATION INFO

Publication Title: Social Security Death Index (Text only collection)
Content Source:  Social Security Administration

Last Updated: July 28, 2017

Description: The SSDI (Social Security Death Index) is a database of deceased individuals with social security numbers, and whose deaths were reported to the SSA.

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EX. L

KING COUNTY ASSESSOR
500 4TH AVE ROOM 740
SEATTLE, WA 98104-2384

**OFFICIAL PROPERTY
VALUE NOTICE**

THIS IS NOT A TAX BILL

PRESORTED
FIRST CLASS MAIL
U. S. POSTAGE PAID
SEATTLE, WA
PERMIT NO. 213

ACCOUNT NUMBER: 329830-0450-04

LEVY CODE: 0330

EVN CODE: ZEHXQA

PROPERTY ADDRESS:

16423 NE 15TH ST
BELLEVUE 98008

GO Paperless with the EVN Code to
your left. Sign up to get this
Notice by mail at
WWW.KINGCOUNTY.GOV/ASSESSOR/EVN

2017 VALUE FOR TAXES DUE IN 2018

	APPRAISED VALUE		VALUE AFTER
	OLD VALUE	NEW VALUE	EXEMPTION
LAND:	337,000	388,000	388,000
BLDGs:	151,000	180,000	180,000
TOTAL:	488,000	568,000	568,000

MAIL DATE: 09/07/17

SEE BACK FOR APPEAL DEADLINE

MAILING ADDRESS:

ENGEN LYNN CAROL 0376
16423 NE 15TH ST
BELLEVUE WA 98008

10/11/17



EX. m

Return Address:

Internal Revenue Service
9657 Levin Rd Ste L20
Attn: Ronda Wright
Silverdale, WA 98383

Please print or type information WASHINGTON STATE RECORDER'S Cover Sheet (RCW 65.04)	
Document Title(s) (or transactions contained therein): (all areas applicable to your document <u>must</u> be filled in)	
1. <u>Notice of Lis Pendens</u>	2. _____
3. _____	4. _____
Reference Number(s) of Documents assigned or released:	
Additional reference #'s on page _____ of document	
Grantor(s) Exactly as name(s) appear on document	
1. <u>Carol L. Engen</u>	_____
2. _____	_____
Additional names on page _____ of document.	
Grantee(s) Exactly as name(s) appear on document	
1. <u>United States of America</u>	_____
2. _____	_____
Additional names on page _____ of document.	
Legal description (abbreviated: i.e. lot, block, plat or section, township, range)	
<u>Lot 26, Block 2, Highland Hills No. 2, as per Plat recorded in Volume 62 of Plats, Page 74,</u>	
<u>Records of King County, Washington</u>	
Additional legal is on page _____ of document.	
Assessor's Property Tax Parcel/Account Number	<input type="checkbox"/> Assessor Tax # not yet
assigned <u>329830-0450</u>	
The Auditor/Recorder will rely on the information provided on this form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein.	
<p>"I am signing below and paying an additional \$50 recording fee (as provided in RCW 36.18.010 and referred to as an emergency nonstandard document), because this document does not meet margin and formatting requirements. Furthermore, I hereby understand that the recording process may cover up or otherwise obscure some part of the text of the original document as a result of this request."</p>	
_____ Signature of Requesting Party	
Note to submitter: Do not sign above nor pay additional \$50 fee if the document meets margin/formatting requirements	

Ex.N

Your CUSIP Results are as follows:

CAROL ENGEN (CC 2:18-CV-00712-RSM)

Fidelity Advisor Worldwide Fund

Symbol: FWCFX

CUSIP: ~~31618H887~~

Inception Date: 2/19/2009

Net Assets: \$2,211,676,000,000.00 as of
8/31/2018

Portfolio Assets: \$2,211,676,000,000.00 as of
8/31/2018

A little about the Fund:

Fidelity Advisor Worldwide Fund seeks growth of capital by investing in securities of Japanese issuers and other investments that are tied economically to Japan. The Fund uses a fundamental analysis of factors such as each issuer's financial condition and industry position, as well as market and economic conditions, to select investments.



EX.D

Your CUSIP Results are as follows:

CAROL ENGEN (CC 329830-0450-04)

AllianzGI NFJ Dividend Value Fund

Symbol: ANDAX

CUSIP: ~~018918235~~

Inception Date: 5/8/2000

Net Assets: \$1,516,703,000.00 as of
1/22/2019

Portfolio Assets: \$1,516,703,000.00 as of
1/22/2019

A little about the Fund:

AllianzGI NFJ Dividend Value Fund is an open-end fund incorporated in the USA. The Fund seeks long-term growth of capital and income by investing in income-producing common stocks of companies with market capitalizations of more than \$3.5 billion at the time of investment by using a value investing style.



EX. D

Your CUSIP Results are as follows:

CAROL ENGEN (CC 18-12259-TWD)

Fidelity Advisor High Income Advantage Fund

Symbol: FAHDX

CUSIP: ~~315807826~~

Inception Date: 9/3/1996

Net Assets: \$1,812,000,000.00 as of
10/31/2018

Portfolio Assets: \$1,812,000,000.00 as of
10/31/2018

A little about the Fund:

Fidelity Advisor High Income Advantage Fund seeks a combination of a high level of income and the potential for capital gains by investing primarily in income-producing debt securities, preferred stocks, and convertible securities, with an emphasis on lower-quality debt securities.



EX.D

Your CUSIP Results are as follows:

CAROL ENGEN (ACCT 715022810)

Fidelity Advisor Emerging Markets Income Fund

Symbol: FMKCX

CUSIP: ~~315920751~~

Inception Date: 3/10/1994

Net Assets: \$4,959,000,000.00 as of
9/28/2018

Portfolio Assets: \$4,959,000,000.00 as of
9/28/2018

A little about the Fund:

Fidelity Advisor Emerging Markets Income Fund seeks a high level of current income, with capital appreciation as a secondary objective by investing in emerging markets and other investments that are tied economically to emerging markets.



EX.D

Your CUSIP Results are as follows:

CAROL ENGEN (ACCT 284404917)

Fidelity Advisor Balanced Fund

Symbol: **FABLX**

CUSIP: **315807818**

Inception Date: **1/6/1987**

Net Assets: **\$3,438,000,000.00 as of
9/28/2018**

Portfolio Assets: **\$3,438,000,000.00 as of
9/28/2018**

A little about the Fund:

Fidelity Advisor Balanced Fund is an open-end fund incorporated in the USA. The Fund seeks both income and growth of capital by investing in stocks and other equity securities and the remainder in bonds and other debt securities. The Fund invests in domestic and foreign issuers.



EX.D

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of April, 2019, I personally deposited in the mailbox of the United States Post Office located at 15731 NE 8th Street, Bellevue, Washington 98008 via first class mail pre-paid postage, a copy of the **MANDATORY JUDICIAL NOTICE; OFFER OF PROOF OF VERIFIED CRIMINAL COMPLAINT UNDER 18 USC § 4 MISPRISION OF FELONY** addressed to the following party:

(UNDER PROTEST)

YEN JEANNETTE TRAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044



Carol Engen, Plaintiff